MYSORE DISTRICT.

Notification No. D. H. 543—41-42, dated 13th August 1941.

The following gentlemen are appointed Dharmadarsis to supervise the affairs of the Chikkamunisamy Setty's Chattram, Doddapet, Mysore, for a period of three years from the date of this notification.

Sl. No.	Name	Caste	Occupation	Remark
1	The Amildar, Mysore Taluk	...	...	Convenor
2	Mr. A. Suryanarayana Setty	Vysya	... Landholder and Merchant	
3	,, K. V. Muniswamy Setty	Do	... Proprietor of Bus Service and Manager of the Chattram.	
4	,, Sriramalu Setty ...	Do	... Merchant	
5	,, Krishnappaji Urs ...	Ursu	... Landholder	
6	,, H Krishna Rao	Brahmin	... Assistant Professor, Maharaja's College, Mysore.	
7	,, S. Chinnaswamy Setty .	Vysya	... Advocate	
8	,, M Venkatarama Setty ...	Do	... Merchant	

K. SUBBA RAO,
Deputy Commissioner.

OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES AND OF FIRMS IN MYSORE.

ANNEXURE.

Rules for the grant of Auditors' Certificate.

1. (*a*) The Government may upon the receipt of an application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the rule, or (*b*) who has at least five years, practical training in auditing accounts, and who can satisfy the Government as to his competency, grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*b*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognised as sufficient tests:—

(i) Tests prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification (Registration of Accountants) No. 213 (ii) T. and E. (A. B.), dated 26th March 1932, as amended from time to time.

(ii) Membership of any of the following institutes and societies:—

(1) The Institute of Chartered Accountants in England and Wales.
(2) The Society of Incorporated Accountants and Auditors, London.
(3) The Society of Accountants in Edinburgh.
(4) The Institute of Accountants and Actuaries in Glasgow.
(5) The Society of Accountants, Aberdeen.
(6) The Institute of Chartered Accounts in Ireland.

(Notification No. 1234—I. & C. 6-18, dated 7th August 1918, is hereby cancelled.)

(iii) Holders of the Government Diploma in Accountancy awarded on the recommendation of the Accountancy Diploma Board, Bombay.

2. A person shall not be eligible for a certificate if he—

(i) has been adjudged by a competent court to be of unsound mind;
(ii) is an undischarged insolvent;
(iii) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part;

(iv) has been convicted by a competent court, of any offence which is punishable under the Indian Penal Code and is under the provisions of the Criminal Procedure Code, non-bailable, unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Government has, by an order in this behalf, removed the disability; or

(v) having previously practised as a Public Accountant is considered by the Government not to be a fit and proper person to be granted a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

3. (*a*) Every person desirous of obtaining a certificate shall apply to the Secretary to Government in the Development Department through the Registrar of Joint-Stock Companies in Mysore (who may, on his own authority, reject such of the applications that do not fulfil the prescribed conditions) and shall specify—

(i) his full name, age, caste, residence and qualifications; and the language or languages in which the accounts are kept, and which he considers he is competent to audit;

(ii) any examination in Auditing or Accountancy he has passed with a certificate to that effect;

(iii) if he has served in any Firm of Auditors or accountants, particulars thereof and the period for which he may have so served; and

(iv) if he has audited independently the accounts of any companies, the names of such companies and the number of the accounts so audited.

(*b*) He shall state in his application whether at any time he has applied for a certificate from any other Government or Administration in India and the result of such application.

(*c*) The applicant shall also produce with his application evidence to the satisfaction of the Registrar of Joint-Stock Companies in Mysore that he is competent to audit the accounts in the languages stated in his application.

Explanation.—A pass in a University Examination, or a certificate by a Gazetted Officer or a Chamber of Commerce or evidence of having audited accounts in a language for a long number of years will be deemed to be satisfactory evidence for the purpose of this rule.

(*d*) He shall supply such further information bearing on his application as the Government, at any time, require of him.

4. The applicant shall also furnish satisfactory evidence of character.

5. An application on behalf of a Firm of Accountants consisting of more than one member shall be made in the name of the Firm and shall state the name and qualifications of each member of the Firm and the fee payable (both entrance and annual) shall be in respect of each member of the Firm.

6. Every person whose application has been accepted by Government shall be granted a certificate entitling him to act as an Auditor of Joint-Stock Companies in the Mysore State on payment of the entrance fee and the annual fee as in rule 13 below. The certificate shall be in Form A and shall be valid from the 1st day of July of any year or from any day subsequent to that day till the 30th June of the following year. No fee shall be payable for a certificate. No application shall be necessary for the renewal of a certificate but a fresh certificate valid for the succeeding twelve months shall be sent to every auditor to whom a certificate was previously granted and whose certificate is still valid and who has paid the annual fee due under the rule.

7. The certificate granted shall specify the language or languages of the accounts which the holder shall be entitled to audit and the holder thereof shall be entitled to audit the accounts kept in such language or languages only.

8. The Government may cancel permanently or temporarily the certificate granted to any person.—

(*a*) from whom a request has been received to that effect; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due; or

(c) who is found to have been subject at the time of the grant of auditors certificate or thereafter has become subject, to any of the disabilities stated in clauses (i) to (iv) of Rule 2 above;

(*d*) whom they have declared not to be a fit and proper person to hold a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, provided that, before making such declaration, the Government shall call upon the person concerned to show cause why his certificate should not be cancelled and shall make such further enquiry, if any, as they may consider necessary.

9. The cancellation of the certificate of any person shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

10. An Auditor's Certificate shall be deemed to be cancelled from the date on which and during the period for which it is cancelled.

11. The Government may, at any time, renew the certificate of a person removed temporarily therefrom under clauses (*a*) or (*b*) of Rule 8 above :

Provided that—

(1) a person whose name was removed under clause (*a*) shall have paid before the renewal of the certificate, the full amount of the annual fee for the year during which his name is restored ; and

(2) a person whose name was removed under clause (*b*) shall have paid before the renewal of the certificate all arrears on account of the annual fee.

12. The renewal of the certificate under Rule 11 shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

13. (*a*) No person shall be entitled to a certificate except on payment to the Registrar of Joint-Stock Companies in Mysore of a fee at the following rates, *viz.*,—

(*i*) An entrance fee ... ... (Payable as soon as the application is accepted by Government);	Rs. 100
(*ii*) Annual fee ... ... (The annual fee shall be due and payable on the first of April each year).	Rs. 25

Provided that the full amount of entrance fee and half the amount of annual fee shall be payable by a person whose certificate is to be current for a period of six months and less.

(*b*) If the certificate is lost or destroyed, a duplicate may be obtained by the holder on application to Government through the Registrar of Joint-Stock Companies on payment of a fee of Rs. 3.

(*c*) Such fee shall be credited by the Registrar to the Government.

14. The fee prescribed by these rules shall be paid to any Mysore Government Treasury for credit under the Head "XXII. Industries and Commerce—1. Fees for Registration of Companies and Miscellaneous Receipts," and the duplicate treasury challan therefor shall be sent to the Secretary to Government, Development Department, through the Registrar of Joint-Stock Companies in Mysore, Bangalore.

15. (*a*) The Registrar of Joint-Stock Companies shall maintain a register in which shall be entered the name, residence and qualifications of every person or firm to whom a certificate has been granted under these rules and the date on which it has been granted.

(*b*) When a certificate is cancelled, the name of the person or firm to whom it was granted shall be removed from the said register.

(*c*) It shall be the duty of the Registrar to keep the register correct and up-to-date.

(*d*) The register as brought up to the 1st July every year shall be published annually in the *Mysore Gazette* by the fourth week of July along with the rules then in force and copies of the register and the rules shall be placed on sale.

ANNEXURE.

FORM A.

Auditor's Certificate.

(*See Rule* 6.)

This is to certify that..... is entitled to be appointed and to act as an Auditor of Joint-Stock Companies in the Mysore State. The holder thereof is authorised to audit the accounts of Joint Stock Companies in the State in.....language(s) only.

This certificate is valid from the.....day of..... .....19 , to the..... day of.....19.....(inclusive).

In exercise of the powers vested in them under Section 144 (2) of the Mysore Companies Act, XVIII of 1938, the Government of His Highness the Maharaja are pleased to publish for general information the following draft of an amendment to Rule 3 of the Rules for the grant of auditors' certificates.

List of certified Auditors as it stood on 1st July 1941.

Serial No.	Name	Address	Qualification	Languages
	Messrs.—			
1	Aiyar Arjun Kalyan Subramani (of K. S. Aiyar & Co.)	Incorporated Accountant and Registered Accountant, 49 Apollo Street, Fort, Bombay.	B.Com., G.D.A., F.S.A.A.	English
2	Aiyar Kalyan Subramani (of K. S. Aiyar & Co.)	49, Shankar Mutt Road, Bangalore City.	B.A., F.S.A.A., J.P. ...	English and Tamil
3	Aiyar Papanasam Narayanaswami Swaminathan.	30, Nagapier Street, Triplicane, Madras.	B.A., G.D.A. ...	English, Tamil, Telugu Kannada, Guzerati, Marati and Marwari.
4	Akkihebbal Lakshmi Narasimhaiya.	Accountant, Central Co-operative Bank, Limited, Mysore.	S. S. L. C., Senior Accountancy and Auditing.	English and Kannada
5	Badami Raghavendra Rao ...	Certified Auditor, 7 Gandhi Bazaar, Basavangudi, Bangalore City.	Book-keeping and Accountancy Advanced.	Do
6	Batliboi Jamshed Rustomji (of Messrs. Batliboi and Purohit).	Public Accountant and Auditor, Bombay.	B.Com., F.S.A.A., R.A. ...	English and Guzerati
7	Bindon Sydney Albert (of Messrs. Fraser and Ross).	17, Armenian Street, Madras ...	Member of the Institute of Chartered Accountants in England and Wales.	English
8	Birdy Bejonji Dinshwji, (of Messrs. Batliboi and Purohit).	Public Accountant and Auditor, Bombay.	B.Com., G.D.A., R.A. ...	English and Guzerati
9	Brahmayya, Parvataneni ...	Incorporated Accountant and Auditor, Andhra Insurance Buildings, Thambu Chetty Street, Madras.	B.A., A.S.A.A. ...	English, Tamil and Telugu
10	C. C Reddy & Co. ...	Accountants and Auditors, 2—19, Armenian Street, Madras.	(Consisting of Messrs. C. Chandrasekhara Reddy and B. Purushotham G.D.A.)	English, Tamil and Telugu.
11	Dattu Rao, P S ...	Accountant and Auditor, 12, Central Bank Road, Chamarajpet, Bangalore City.	B.A., B.Com.) ...	English and Kannada
12	Desai, Nanubhai Vasanji ...	Auditor, Jahangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.	B.A., G.D.A., R.A. ...	English, Marathi, Guzerathi and Hindi.
13	Deshpande, Vaman Hari (of Messrs. Batliboi and Purohit).	Public Accountant and Auditor, Bombay.	B.A., G.D.A., R.A. ...	English, Marathi and Guzerathi.
14	Devasikhamani Iyengar, R A	Accountant, Mysore Tobacco Co., Ltd., Kempegowda Road, Bangalore City.	.....	English and Kannada
15	Doctor Subba Rao G Mandre	Incorporated Accountant and Auditor, "Ram Mansion", Nouroji Furdunji Street, Fort, Bombay.	B.A., R.A., Ph.D., A.S.A.A. (London).	English, Kannada and Marathi.
16	Doraswamy, A R ...	"Nallan Bhavan", Basavangudi Post, Bangalore City.	G.D.A., R.A. ...	English, Kannada, Tamil, Telugu and Hindi.
17	Eswariah, G V ...	Certified Auditor, No. 94, 2nd Cross Road, Basavangudi, Bangalore City.	.....	English, Kannada and Guzerathi.
18	Gangadhara Sastry, S A ...	Certified Auditor, 11 Cross Road, Malleswaram, Bangalore.	M.A. (Litt. & Com.), LL.B.	English and Kannada
19	Gill, Cyril (of Messrs. Fraser & Ross).	17, Armenian Street, Madras	Member of the Institute of Chartered Accountants in England and Wales.	English
20	Goodwin, John Stanley (of Messrs. Fraser & Ross).	17, Armenian Street, Madras ...	Member of the Institute of Chartered Accountants in England and Wales.	English
21	Hari Haran, P. R. ...	Registered Accountant and Auditor, "Gomathi", Narasimharaja Mohalla, Mysore.	G.D.A., R.A. ...	English, Kannada, Telugu, Tamil and Malayalam.
22	Jagannathan, Melappalaiyam Sudarisan.	No. 5, Sambasivam Street, Thyagarayanagar, Madras.	Do ...	English and Tamil
23	Kola Viswasaratnam ...	Assistant to Messrs. K. John & Co., 11, Sullivan's Garden, Mylapur, Madras.	Intermediate, Book-keeping and Accountancy Higher Grade of L.C.C.	English, Tamil, Kannada and Telugu.
24	Kondam Venkata Subbiah ...	Madras ...	.....	English and Telugu
25	Krishnaswami, Malapalaiyam Sudharsan.	No. 5, Sambasivam Street, Thyagarayanagar, Madras.	G.D.A., R.A. ...	English and Tamil
26	Krishna & Co., A. S. ...	100 Feet Road, Malleswaram, Bangalore City.	(Consisting for the present only Mr. A. S. Krishna Iyer)	English
27	Krishna Murthy, R. ...	Accountant and Auditor, 37, Gavipur, Basavangudi Bangalore City.	Diploma in Commerce with distinction in Accountancy and Auditing and Banking.	English and Kannada
28	Krishna Murthy Rao, K. V.	Certified Auditor, Chickkanna Buildings, Arcot Sreenivasachar Street, Bangalore City.	Senior Accountancy Examination, 1938.	English, Kannada, Tamil, Telugu and Marati.
29	Kshirsagar, Kanoba Srikrishna (of Messrs. Batliboi and Purohit).	Public Accountant and Auditor, Bombay.	G.D.A., R.A.	English, Marathi and Guzerati.

Serial No.	Name	Address	Qualifications	Languages
	Messrs.—			
30	Laxman Rao, Krishnagiri Venkoba.	"Yegneswar Building," Nagarthpet, Bangalore City.	G.D.A., R.A. ...	English, Tamil, Telugu, Guzerati and Kannada.
31	Madhava Murthy Rao, C ...	Certified Auditor, "Raghunatha Bhavana," 107, Raghavendrapurm, I Main Raod, Chamarajpet, Bangalore City.	Dip.-in-Com.	English and Kgnnada
32	Mandre, Shama Rao ...	Incorporated Accountant, 5, Gandhi Nagar, Bangalore City.	M.A., B.Com., R A. F.S.A.A.	English, Kannada, Guzerati and Marati.
33	Mallikarjuniah, B ...	No. 62, Model House Street. Basavangudi Post, Bangalore City.	Accountancy and Auditing Senior, Law, Economics and Banking.	English and Kannada
34	Manjayya, K ...	Certified Auditor, Head Master, Government Marimallappa's High School, Mysore.	B.A. ...	English and Kannada
35	Mokshagundam Venkata Rao	Certified Auditor, 75/4, V, Main Road, Chamarajpet, Bangalore.	B.A. Banking (Madras) ...	English and Kannada
36	Mysore Nanjappa, Nanjappa	Steward, Sri Krishnarajendra Hospital, Mysore.	B.A., D.Com ...	Engiish and Kannada
37	Narasimham, Gullapalli ...	20, Thambu Chetty Street, Madras.	Metriculation, Fellow of Central Association of Accountants, London.	Englisb, Telugu and Tamil.
38	Narayana Rao, G Mandre ...	Certified Auditor, 4, Arcot Sreenivasachar Street, Bangalore City.	B.Com. ...	English and Kannaaa
39	Narayana Reddy, K V ...	Accountant and Auditor, C/o Hubli Electricity Co., Ltd., P.O. Box No. 23, Hubli.	B.Com. ...	English, Kannada, Telugu and Tamil.
40	Natarajan, K ...	Secretary, Mysore Tobacco Co., Ltd., Kempegowda Road, Bangalore City.	B. Com ...	English, Kannada and Tamil.
41	Pandya, A C ...	Registered Accountant and Auditor, 106, China Bazaar Road, George Town, Madras.	G. D. A. and R. A. ...	English, Kannada, Telugu, Tamil, Malayalam, Guzerati, Marwari, Hindi, Multani and Persian (Urdu).
42	Pandya, Vidya Sagar ...	"Shanti Kunj", Landon's Gardens, Kilpauk, Madras.	.....	English, Urdu, Hindi, Guzerati and Panjabi.
43	Paramasivan Subramanya ...	Registered Accountant, "Santhi Bhavan", Challapuram P.O., Calicut.	B.A., G.D.A., R.A.	English, Tamil and Malayalam.
44	Ramadhyani, B K ...	Registered Accountant and Auditor, 34, III Cross Road, Basavangudi, Bangalore City.	B. Sc., R.A. ...	English and Kannada Marwari and Guzerati.
45	Rama Krishna Iyer, R S ...	Narasimharaja Mohalla, Mysore.	.....	English and Kannada.
46	Ramaswami Ayyangar, Asur.	"Dayasadan", I Cross Road, Basavangudi P. O.	B. Com., G.D.A., and R.A.	English, Telugu and Tamil.
47	Rudrappa Eswarappa Kotre...	Registered Accountant, c/o Messrs. R. E. Kotre & Co., Registered Accountants, Keshavapur, Hubli.	R. A. ...	English and Kannada.
48	Sam Singh, N ...	Certified Auditor and Commercial Teacher, Government High School, Hassan.	Senior English and Political Economy of L.C.C., Advanced Book-keeping (Madras), Commercial Education Teacher's Diploma of L.C.C., Advanced Bock-keeping and Accounts N.U.T., London.	English and Kannada.
49	Sarma, Ganapathy, Ramachandra	Auditor, 25, St. John's Road, Bangalore.	G.D.A., R.A. ...	English, Kannada, Telugu and Tamil.
50	Seshadri, S.S. ...	Registered Accountant and Auditor, "Manimandiram" 6th Main Road, Malleswaram, Bangalore City.	R.A., G.D.A. ...	Do
51	Sharp. Charles Ruxton ...	Chartered Accountant, Yacht Club Chambers, Apollo Pier Road, Bombay.	Chartered Accountant, Institute of Accountants and Actuaries, Glasgow.	English
52	Singra Iyengar, M ...	Retired Superintendent, Comptroller's Office, Bangalore, 1828, III Cross Road, Malleswaram, Bangalore City.	S.S.L.C., Mysore Public Works Accounts Entrance Book-keeping Examination, Subordinate Account Service Examination of Mysore Government Financial Department.	English and Kannada.
53	Srikantiah, S ...	29/30, Sajjan Rao Circle, Viswesswarapuram. Bangalore City.	C.A.I.B. ...	Do
54	Sriramulu, S V ...	Accountant, Hindustan Air Craft, Ltd., Domlur Road, Bangalore.	R.A. ...	Do
55	Subba Rao, B R ...	Lecturer, Central College, Bangalore.	M.A., Dip-in-Com. ...	Do
56	Subba Rao, Mysore ...	Registered Accountant and Auditor Kempegowda Road, Opposite Mysore Chamber of Commerce, Bangalore City,	B.A., LL.B., G.D.A., and R.A.	English, Kannada, Telugu and Hindi.
57	Subbaraman, S ...	Accountant and Auditor, 7, Kondi Chetty Street, George Town, Madras.	B.A., G.D.A., R.A. ...	English, Kannada and Tamil.

Sl. No.	Name	Address	Qualifications	Languages
	Messrs.—			
58	Subramaniya, D S ...	Certified Auditor, No. 133, Rameswara Temple Road, Chamarajpet, Bangalore City.	G.D.A., R.A. ...	English, Kannada and Telugu.
59	Subramanya, Mudugandur Narasimhaiya.	28, Margosa Avenue, Malleswaram, Bangalore City.	.....	English and Kannada
60	Subramaniyam, T M S ..	Chief Accountant, Bank of Mysore, Ltd., 10, Therveedi Street, Ulsoor, Bangalore.	.....	English and Tamil
61	Thammiah, L ...	Certified Auditor, Bull Temple Road, Basavangudi, Bangalore City.	Certificate A.I.B. ...	English and Kannada
62	Vaidyanathan, S ...	18, Exchange Buildings, The Mall, Lahore.	B.A., G.D.A. ...	English, Tamil and Hindi.
63	Venkatarama Iyengar, H V ..	No. 385, 8th Main Road, Malleswaram P.O., Bangalore City.	M.A. ...	English and Kannada
64	Venkatachar, A ...	Certified Auditor, III Main Road, New Extension, Mandya.	.....	English, Kannada, Tamil and Telugu.
65	William John Siromani ...	"Stane's Buildings", Trichy Road, Coimbatore.	Final Examination of L.C.C. Madras Government Technical Examinations.	English and Tamil

T. RANGASAMI,
For *Registrar.*

OFFICE OF THE DIRECTOR OF HORTICULTURE IN MYSORE, BANGALORE.

THE SCHOOL OF HORTICULTURE, LAL-BAGH, BANGALORE.

Notification dated 19th August 1941.

The Horticultural School, Lal-bagh, Bangalore, will commence its next session on 15th September 1941. Applications for admission to the school both for the higher course and lower course should be made in the accompanying form and should reach the Director of Horticulture in Mysore on or before the 1st September 1941. The minimum qualification for admission to the higher course is S. S. L. C. (E. C. and P. S.) and for the lower course the Mysore Lower Secondary standard. The duration of the higher course is two years (but is likely to be extended to three years) and for the lower course one year. No fee is levied in either case.

Further particulars may be had from the undersigned.

H. C. JAVARAYA,
Director of Horticulture.

THE HORTICULTURAL SCHOOL, LAL-BAGH, BANGALORE.

APPLICATION FOR ADMISSION.

1. Name and address of the applicant in full.	
2. Place and date of birth. Age next birthday.	
3. District and taluk to which the applicant belongs.	
4. Whether the applicant is a Mysorean by birth or domicile.	